

# **Alaska Transition Training Initiative (ATTI)**

## **Department of Health and Social Services – Program 57**

### **I. PROGRAM OBJECTIVES**

The objectives of this program are: to provide statewide training to promote collaboration and support among agencies and families involved in transition from Early Intervention / Infant Learning Programs (EI/ILP) to other programs at age three; and to assist agencies in developing effective transition models.

### **II. PROGRAM PROCEDURES**

Public funds are transferred annually from the Department of Education and Early Development to the Department of Health and Social Services, Division of Public Health. These are federal funds from the US Department of Education. These funds have been awarded as a single-source waived grant to a nonprofit corporation, which has demonstrated the unique capability of providing the specific training workshops to meet the project objectives.

The grant activities include coordination and delivery of regional and statewide training workshops as specified in the annual grant application materials.

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

#### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

##### Compliance Requirements

ATTI general grant funds may be used for staff salaries, travel, supplies, equipment, facility and administrative cost of the program of training and technical assistance to Early Intervention/Infant Learning Programs (EI/ILP), Local School Districts and other community programs involved in the transition of children enrolled in EI/ILP to other programs at age three.

##### Suggested Audit Procedures

##### **Review:**

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
4. Budget documents including final revised budget and budget narrative.

### Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC 23, 7 AAC 78 and 34CFR303 as well as contract or budget documents and special conditions. Additionally, no more than 25% shall be taken for administrative cost associated with the program. Charges to clients must meet the guidelines of 7 AAC 80.

### Suggested Audit Procedures

- Review Department of Health and Social Services grant regulations 7 AAC 78, and budget documents;
- Review US Department of Education Part C regulations 34CFR303;
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78, and 7 AAC 23;
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1) and 7 AAC 23; and
- Review administrative costs to determine compliance.

### Compliance Requirements

The ATTI project must deliver the training and technical assistance services outlined in the annual workplan and budget detail.

### Suggested Audit Procedures

- Review training reports and evaluations;
- Review quarterly activity and fiscal reports

## **B. ELIGIBILITY**

The auditor is not expected to perform test for client eligibility. The agency must be a nonprofit or political subdivision meeting the requirements of 7 AAC 78.030.

## **C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS**

There are no matching or level of effort requirements.

## **D. REPORTING REQUIREMENTS**

### Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

#### Suggested Audit Procedures

- Review audited financial statements to ensure proper presentation.

#### Compliance Requirement

The agency must submit quarterly activity and expenditure reports and statistics no later than thirty days after the close of each quarter or as specified in the grant/contract.

#### Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger;
- That expenditures are within the budget limits or contract provisions; and
- Review financial statements for compliance with above.

#### Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed cost.

#### Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

### E. SPECIAL TESTS AND PROVISIONS

#### Compliance Requirement

None

#### Suggested Audit Procedures

- Obtain copy of program reports and evaluations; and
- Determine if planned activities are being implemented.

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